

This letter revokes General Information Letter ST 10-0101-GIL. This letter clarifies that the expanded manufacturing and machinery equipment exemption and the expanded pollution control facilities exemption are available only to certified business enterprises or their lessors and are not available to construction contractors. See 86 Ill. Adm. Code 130.1951(g)(11)(B) and 130.1951(i)(7)(B). (This is a GIL.)

August 11, 2011

Dear Xxxxx:

This General Information Letter, issued pursuant to 2 Ill. Adm. Code 1200.120, is sent to revoke General Information Letter ST 10-0101-GIL (copy enclosed) that was sent to you dated October 27, 2010.

This letter is being sent to clarify the Department's statements in General Information Letter ST 10-0101-GIL as they relate to construction contractors and certain enterprise zone exemptions. Specifically, this letter is being sent to clarify that the exemptions from tax on the sales of tangible personal property

- (i) to be used or consumed within an enterprise zone in the process of manufacturing or assembling tangible personal property for wholesale or retail sale or lease (86 Ill. Adm. Code 130.1951(g)) or
- (ii) purchased for use or consumption in the operation of pollution control facilities within an enterprise zone (86 Ill. Adm. Code 130.1951(i))

are available only to certified business enterprises or their lessors and are not available to construction contractors. (See 86 Ill. Adm. 130.1951(g)(11)(B) and 130.1951(i)(7)(B)).

Upon issuance of this General Information Letter, the provisions of this General Information Letter rescinding General Information Letter ST 10-0101-GIL shall become effective.

If you have questions concerning the revocation of General Information Letter ST 10-0101-GIL, you may contact me at (217) 782-2844.

Sincerely

Samuel J. Moore
Associate Counsel

SJM:msk
Enc.